

Property Tax Reappraisal Information Sheet Stillwater County

Why? The Montana Constitution requires that all property be assessed based on its market value. In order to determine a current and accurate value, the legislature has chosen to reappraise all residential and commercial property every 6 years.

Will my taxes increase due to this reappraisal? Maybe. In order to mitigate the increase, the legislature chose to increase the homestead exemption (the amount of your value that is not taxed) and to decrease the taxable rate (the percentage of your value that your actual tax is based upon). This process will phase in over the next six years. Statewide, the changes should be revenue neutral. However, some homeowners will see their taxes increase slightly, while others may see a decrease. Please see the chart on the attached sheet for local county information.

How do I determine if this value is correct or what affect it will have on my taxes? First, remember that the value is based on what your property was worth on **July 1, 2008**. One year ago, not today's value.

Second, visit the state's cadastral website at: <http://gis.mt.gov/> Follow the directions at this site in order to look at the information that the Department of Revenue used to determine the value of your house. If any of this information is wrong, it may have affected your assessed value.

Third, visit the Montana Taxpayer's Association website at: www.montax.org and follow the links to **NEW - Compare you 2008 and 2009 Reappraisal Taxes**. This will allow you to use the information on your assessment notice to determine what your tax will be, assuming no voted increases in your local mill levy.

What should I do if I think the new value is wrong? Visit the local Department of Revenue office at:

400 E. 3rd Avenue North – Columbus, Montana

This office provides an informal review process that allows you an opportunity to have your questions answered. You will want **to request an AB-26 form, fill it out and return it to the local DOR office within 30 days of receiving your assessment notice.**

After reviewing your concerns, the Department of Revenue will provide you with a written decision on your assessment. If you are not satisfied with this decision, you may appeal to the County Tax Appeal Board. This appeal must be filed at the Clerk & Recorder's office within 30 days of receiving the decision from the Department of Revenue. If, after a hearing and their final decision, you are

still not satisfied, you may appeal to the State Tax Appeal Board. This appeal also must be filed within 30 days of the County Board's decision.

What do I do if my taxes become due during this process? If the taxpayer has an AB-26 review or appeal pending at the county or state level, the law requires that the taxpayer pay the taxes under protest in order to receive any refund and accrued interest. This must be done before the taxes become delinquent. The protest must be in writing, specifying the grounds for the protest and listing the amount of the taxes being paid under protest. Our staff in the County Treasurers' office can assist with this process if you tell them that you have a review pending.

For more information: Visit the Montana Department of Revenue Website at:

<http://mt.gov/revenue/>

Or for help in the appeal process, the State Tax Appeal Board website:

<http://stab.mt.gov/default.asp>

Example of the Reappraisal Mitigation Passed by the 2009 Legislature

RESIDENTIAL

The 2009 Legislature incorporated a phase-in, larger homestead exemptions and reduced tax rates to mitigate the effects of increases in values for Class 4 property as a result of the 2009 Reappraisal.

The example below illustrates how the legislature was able to achieve statewide revenue neutrality using these mitigation methods. Since the change in value was higher for some properties, the legislature also implemented additional mitigation proposals

Statewide Increase	55%	Average Mill Levy	355
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2009 Full Reappraisal

\$0

2008 Value before Reappraisal

*

You can change cells in blue for different scenarios

Phase In

\$0

**

a	b	c	d	e	f	g	h	i
Year	Phase in Percent	Phase in Amount	Phased In Market Value	Homestead Exemption	Market Value after Exemption	Tax Rate Class 4	Taxable Value	Est. Taxes
	6 - Year	(** x b)	(c + *)	statutory	(d x e)	statutory	(f x g)	(Mill x h)
2009	16.66%	\$0	\$0	36.80%	\$0	2.93%	\$0	\$0
2010	33.32%	\$0	\$0	39.50%	\$0	2.82%	\$0	\$0
2011	49.98%	\$0	\$0	41.80%	\$0	2.72%	\$0	\$0
2012	66.64%	\$0	\$0	44.00%	\$0	2.63%	\$0	\$0
2013	83.30%	\$0	\$0	45.50%	\$0	2.54%	\$0	\$0
2014	100.00%	\$0	\$0	47.00%	\$0	2.47%	\$0	\$0

County:

ENTER

County Average Increase

[click here to find county percent](#)

County Average Mill

enter as a whole number eg. 405.66

2009 Full Reappraisal

\$0

2008 Value before Reappraisal					*	You can change cells in blue for different scenarios		
Phase In				\$0	**			
a	b	c	d	e	f	g	h	i
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Montax 2009 Reappraisal Examples.xls